Chapter 23.—Forest Department.

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Receipts.

440. All sums paid into a treasury by a Forest Officer or on his account should be credited to the Forest Department as "Forest Remittances."

NOTE.—Earnest Money Deposits tendered by contractors or purchasers of forest produce are credited to Revenue Deposits and not to Forest Remittances. No previous authority of a Forest Officer to receive this money is necessary, but the depositor must state the name of the Forest Officer in whose favour he makes the deposit. These deposits may be received at sub-divisional as well as at the head-quarters treasury of a district.

441. All revenue received by Forest Officers is to be paid into the treasury with as little delay as possible. Each remittance will be accompanied by the usual chalán form supplied by Treasury Officers, in duplicate; one copy will form the voucher to the entry in the cash book, and the other will be retained by the Treasury Officer. (Forest Code, Article 104.)

NOTE.—The Government of India have authorized the remittance to treasuries, by means of money orders, of revenue collected at outlying stations. In such cases no duplicate chalán is tendered at the treasury, but the money received from the Post Office is credited without any chalán. The acknowledgment with the coupon of the money order is forwarded by the treasury to the Divisional Forest Officer and also an advice of all the remittances received by money order on each day on which such transactions may occur.

442. (*a*) A Treasury Officer will receive Forest Revenue—

(1) when paid in by a Forest Officer;

(2) when the chalán is countersigned by a Forest Officer;

(3) when the Treasury Officer is specially authorized to receive it. In such cases a copy of the chalán will be forwarded by the Treasury Officer direct to the Divisional Forest Officer in order that the revenue may be brought to account in the books of the latter.

(*b*) Each item of receipt should be shown separately in the schedule (Form 60A) submitted by the Treasury Officer to the Accountant General; and when two or more Forest Officers deal with a treasury, the receipts from each should be shown in separate columns.

443. If funds be wanted for immediate expenditure locally, sums locally received may be so expended; but in all cases the gross amount of revenue received must be promptly remitted to the treasury, which may be done in cash or partly in cash and partly by cheque, or wholly by a cheque drawn against the letter of credit, the amount paid in cash and the amount remitted by cheque being shown separately in the chalán or remittance note. (Forest Code, Article 169.)

444. A consolidated receipt for the Forest Remittances received and credited during the month should be furnished by the Treasury Officer

Pages 194 to 196, Articles 440 to 448, Chapter 23—

Cancel all the references to the Forest Code in this chapter.

[*10th list—1-10-15.*]

on the 1st of the ensuing month to each of the Divisional Forest Officers dealing with his treasury.

Payments.

445. (*a*) Funds are supplied to the Forest Department by means of quarterly letters of credit issued by the Accountant General; against these letters of credit the Forest Officers named therein draw cheques. No charges on account of the Forest Department will be paid otherwise than on cheques so drawn. When civil officers are authorized to incur charges on account of the Forest Department, they will do so as forest disbursers, and apply for letters of credit through the Conservator of the Province or Circle. All letters of credit lapse at the close of the financial year.

(*b*) Cheques paid on account of the Forest Department should be charged to that Department as Forest Remittances.

1.-Letters of credit are issued to officers as holding a certain office, and transfers of divisional charges should be reported by the relieved officer to the Treasury Officers concerned. (Forest Code, Article 192.)

2. Cheques drawn on or before the 31st of March, and presented for payment at the treasury on or before the 30th of April, will be taken by the Treasury Officer against the letter of credit of the official year in which the cheques were drawn. If presented for payment after the 30th of April their amount will be taken against the letter of credit of the year succeeding that in which they were drawn. (Forest Code, Article 192.)

3. Refunds of earnest money deposited by contractors will be made in the same manner as similar deposits in the Military Department. (*Article 472 (a), C. A. C.*)

445A. A Conservator of Forests may, by a written order, empower by name, any individual officer who holds charge of a Forest Sub-Division or Range, to draw cheques against letters of credit issued in favour of his Divisional Officer to any extent that he may specify, supplying him with a cheque book bearing a different number from that in use by the Divisional Officer, and advising the Treasury Officer thereof.

446. Funds may, if required, be obtained by Forest Officers from the sub-treasuries or tehsils subordinate to the district treasuries on which they hold letters of credit, by means of cheques, which should be distinguished by different numbers and letters from those drawn against the district treasury. The Forest Officer will, in such cases, advise the District Treasury Officer from time to time of the probable amount of his drawings in order that funds may be duly provided, and will communicate to the Sub-Treasury Officer through the District Treasury Officer the number of the cheque book to be used. (Forest Code, Article 196.)

Cheques.

447. An officer who is allowed credit on a Civil Treasury is also supplied with numbered cheque books, and before bringing one into use will advise the Treasury Officer of its number and of the serial number of the cheques it contains. No advice of the issue of any cheque need be sent to the treasury; no cheque will be issued for a sum less than ₹10 and none will hold good for more than three months from the date of issue; cheques presented at a later date, or not bearing the distinguish

ing number advised as in use, should be refused payment. Each cheque paid will be entered in a separate schedule (Form 60B) to be submitted by the Treasury Officer to the Accountant General.

1. The provisions of Article 485 apply, *mutatis mutandis*, in cases of loss of cheques drawn by Forest Officers on civil treasuries.

2. Officers who are furnished with letters of credit may make payments either in cash or by cheque. Cheques should be used as much as possible for large payments, and only for *bonâ fide* local demands against the Government and not for the transfer of funds from one division to another; such transfers of funds can only be made under orders from the Accountant General on application from Conservators. Those officers who have transactions with more than one district treasury will keep a separate cheque book for each. All cheques must be in the handwriting of the officers who draw them, and should have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted; thus, "under thirty rupees" will mean that the cheque is for a sum not less than ₹20, but less than ₹30; and similarly, "under eight hundred rupees" will mean that it is for less than ₹800, but not less than ₹700. (Forest Code, Article 194.)

3. Cheques will bear printed serial numbers in each book, and the Conservator will supply cheque books in such forms and under such rules as the Accountant General may from time to time direct. All cheque books must be kept under lock and key. (Forest Code, Article 195.)

4. Cheques drawn on sub-treasuries or tehsils will be written both in English and in the vernacular used in the courts of the province in which they are situated. (Forest Code, Article 196.)

Forest Officers on Leave.

448. The leave allowances of Forest Officers on leave in India at a place where there is no disbursing Forest Officer may be paid under the same rule as those of any other gazetted officer, no letter of credit being required. The bills, however, should be charged in the treasury accounts in the same way as Forest cheques.